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ABSTRACT

Data drawn from audited financial statements of the individual county colleges of New Jersey for fiscal years 1975 and 1976 provided the basis for this report on the county colleges' finances with regard to sources of current income, full-time-equivalent (FTE) student enrollments and costs, educational and general expenditures, and physical plant and capital. Analysis of the data for fiscal year 1976 compared to fiscal year 1975 revealed: state aid accounted for 28% of total revenues in 1976, up 2%; county appropriations constituted 35% of revenues, up 20%; 29% of revenues came from tuition and fees, up 13%; 8% was contributed from other sources (grants, investments, interest income, miscellaneous), down 16%; educational and general expenditures increased 13% while cost per FTE student declined .5%; and 1976 FTE enrollment was 67,894, up from 60,056 FTE's in 1975. Overall, the rate of growth of expenditures (13%) was greater than the rate of growth of revenues (12%). However, when inflationary factors are accounted for, the real rate of expenditure growth was only 7% while FTE enrollments grew by 13%. Further study of what constitutes a desirable balance between sources of revenue for the county colleges is needed. Appended are financial data for all colleges. (JDS)

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Financial Report

of the

County Colleges of the State of New Jersey

For the Fiscal Year Ended

June 30, 1976

JC 770 087

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STATE OF NEW JERSEY
DEPARTMENT OF HIGHER EDUCATION
TRENTON, NEW JERSEY 08625

February 1, 1977

Members of the Board of Higher Education
Members of the Council of County Colleges
Directors of the Boards of Chosen Freeholders
Members of the Boards of Trustees of County Colleges

Ladies and Gentlemen:

I am pleased to present the Financial Report of the County Colleges of the State of New Jersey for the year ended June 30, 1976. It is based on actual audited data which I hope you will find useful in understanding the financial side of New Jersey's county colleges. This document responds to the concern of the Department of Higher Education and the Council of County Colleges for more accurate fiscal reporting. In the past, financial reports for the county colleges were based on budgeted data. The Financial Report, however, is based on actual data, that is, on actual revenues and actual expenditures for the county colleges of the State of New Jersey as reflected in their audit reports.

Fiscal year 1976 was a year of many changes for higher education in general and for the county colleges in particular. The Consumer Price Index rose 7.1%. The Higher Education Price Index which reflects the increase in costs for goods and services necessary to operate institutions of higher education rose 6.6%.

At the same time, the headcount of students enrolled at the county colleges increased by 13%, mostly as a direct result of increased part-time student enrollment. The average age of the county college students also increased as more older adults began returning to school to pursue a degree or to stay contemporary in areas of professional or personal interest.

Indications that enrollments would soon be leveling off and the fiscal stringencies faced by the State of New Jersey accounted for the leveling off of construction at the county colleges and for the slight increase in State aid to the colleges.

The state of the economy was a primary cause of significant academic changes evidenced by increased offerings of technical and occupational programs at the county colleges.

In spite of the fiscal constraints of the past year, the prospects for the future of the county colleges are good. The administrations and boards of trustees of the colleges appear to be making difficult decisions judiciously in allocating scarce resources. They are maintaining the educational and financial integrity of the colleges through new programs and improved cost-reporting analyses.

The Board of each county college will undoubtedly wish to examine this and other available data to satisfy itself that the college is operating in an educationally and financially efficient manner. If the Department staff can assist in these endeavors, we would be pleased to do so.

We are most indebted to the Presidents and Chief Financial Officers of the county colleges for their assistance in compiling this report.

Respectfully submitted,

Ralph A. Dungan
Chancellor of Higher Education
State of New Jersey

I. INTRODUCTION

I. INTRODUCTION

The Financial Report of the County Colleges of New Jersey has been prepared by the Office of Community College Programs of the Department of Higher Education, with technical assistance from the Department's Office of Budget and Fiscal Planning. The purpose of this report is to provide the Board of Higher Education, State and County officials, and the public at large with data concerning community college finances for FY'76.

The Report's data are drawn from the audited financial statements of the individual county colleges required by the New Jersey Administrative Code, Section 9:4-3.67. Such audits are conducted by private auditing firms and submitted annually to the Boards of Trustees of each county college and the Chancellor of Higher Education. For comparative purposes, this report utilizes data gathered from college audit reports for the fiscal years 1975 (July 1, 1974 - June 30, 1975) and 1976 (July 1, 1975 - June 30, 1976). This should provide a clear picture of the current educational and general expenditures of each institution in the most comprehensive fiscal terms available.

While the audits deal with two types of funds, restricted and unrestricted,[1] this Report is primarily concerned with funds of an unrestricted nature because they provide the colleges' major funding. Unless otherwise designated, the tables provided in this document reflect only unrestricted funds.

This Report studies the following areas of county college finances:

- Sources of Current Revenue
- Full-Time-Equivalent Enrollments and Costs
- Educational and General Expenditures
- Physical Plant and Capital Data

The technical study of these four areas is preceded by a discussion of the highlights of these financial operations. Following the Conclusion, there is an Appendix which provides a fiscal overview of each county college.

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[1] Unrestricted funds are by nature free of specific spending designations. Funds of a restricted nature, however, must be spent for or in support of specific items as designated by an external agency or individual. They include gifts, grants for a specific purpose, and financial aid.

The level of restricted funds will vary from institution to institution. To include these funds in computing the cost per full-time-equivalent student would, therefore, distort the averages.

II. HIGHLIGHTS OF FINANCIAL OPERATIONS

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SOURCES OF CURRENT REVENUE

New Jersey county colleges receive funds from four primary sources--the State, the counties, student tuition and fees, and miscellaneous or Other income. In FY'76, the total revenue for the county colleges was $111,964,000. This was an increase of 11% or $11,037,000 over FY'75. The level of contribution from each of the four primary funding sources in FY'76 was as follows:

State Aid--Twenty-eight percent of the total current revenue for the county colleges came from the State of New Jersey in FY'76. This was an increase of $637,000 or 2% over FY'75.

County Appropriations--Thirty-five percent of total current revenue was contributed by the counties in support of the county colleges. This was an increase of $6,601,000 or 20% over FY'75. The increase in County aid may have reflected the desire of most counties to offset increased costs in the face of the slight increase in State aid and the decrease in Other income.

Tuition and Fees--Twenty-nine percent of total current revenue was contributed through student tuition and fees. This was an increase of $5,414,000 or 20% over FY'75. In the light of the 13% increase in FTEs over FY'75, this represents an increase in the ratio of student derived income to student enrollment. The change in the ratio can be attributed to the 22% increase in part-time enrollment at the county colleges and to the fact that part-time students generally pay more tuition per credit than full-time students. Coupled with tuition increases which went into effect at the county colleges in FY'76, the tuition generated by the increased number of part-time students accounted in large part for the overall increase in tuition revenue.

Other Current Revenue--Eight percent of total current revenue was contributed from Other revenue. This represents a decline of $1,615,000 or 16% from FY'75. This category includes but is not limited to such items as unrestricted miscellaneous grants, interest income, investment income and, in FY'75, anticipated State aid for over-enrollment. The latter refers to the number of students enrolled by the county colleges in excess of those funded by the Appropriations Act for FY'76 and the exclusion of this amount in their audit reports accounts for the decline in Other revenue.

For further discussion of "Sources of Current Revenue" see Section III, pp. 11-13 below.

FULL-TIME-EQUIVALENT ENROLLMENTS AND COSTS

The cost per full-time-equivalent student (FTE)[1] at the county colleges declined .5% from 1974-75 to 1975-76. This slight decrease can be attributed to the fact that while the county colleges admitted 13% more FTEs in FY'76, expenditures increased slightly less than 13%.

For further discussion of "Full-Time-Equivalent Enrollments and Costs" see Section IV, p. 15 below.

EDUCATIONAL AND GENERAL EXPENDITURES

Educational and General Expenditures (E & G) is an expenditure category that includes General Expenses and General Administration, Instruction, Student Services, Extension and Public Services, Library, Plant Operation and Maintenance, and Other.

County college E & G Expenditures rose approximately 13% to $103,181,000 in FY'76. When compared to the $11,037,000 increase in revenue in FY'76, this $11,407,000 increase in E & G Expenditures raises questions relative to future county college financing. While absolute revenue dollars were sufficient to cover expenditures in FY'76, it should be noted that the rate of expenditure growth was 12% and the rate of revenue growth 11% in FY'76. The fact that the rate of expenditure growth exceeded revenue growth in FY'76 points to the need for further study of current funding.

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[1] The full-time-equivalent student, as distinguished from the full-time student, is a budget designation. The New Jersey Administrative Code defines calculation of FTEs in the following manner:

a) Full-Time Students--The "full-time-equivalent" of the full-time student is computed on the basis of one-half (1/2) of an FTE for each full-time student each semester, regardless of the number of credits in excess of 12. If one hundred (100) full-time students were in attendance in a particular semester, this would equate to fifty (50) full-time-equivalent students for that semester. The annual total of FTEs is obtained by adding together each semester's total.

b) Part-Time Students--The full-time-equivalent of part-time student enrollment is computed by adding the total credit hours taken by part-time students in the Summer, Fall, and Spring semesters and dividing the sum by 30. Credit hours taken by full-time students in excess of the required 12 credit hours are not included in the computation of the FTE calculation for part-time students.

c) Non-Credit Students--The full-time-equivalent of non-credit student enrollment is computed by dividing total student contact hours by 450.

The level of expenditure for the primary E & G categories in FY'76 is as follows:

Instructional Expenditures--Forty-six percent of E & G Expenditures was for instruction. This was an increase of $4,965,000 or 11% over FY'75.

General Expenses and Administration--The General Expenses and Administration category includes such items as staff benefits, administrative salaries, and purchases of a miscellaneous nature. Twenty-three percent of E & G Expenditures was for General Expenses and Administration. This was an increase of $3,511,000 or 17% over FY'75.

Student Services--The category of student services includes such items as counseling, health services, admissions, and registrar operations. Seven percent of E & G Expenditures was spent for Student Services. This was an increase of $795,000 or 12% over FY'75.

Extension and Public Service--The category of Extension and Public Service includes expenditures for community affairs and activities designed to serve the public. Four percent of E & G Expenditures was spent for Extension and Public Service in FY'76. This represents an increase of $206,000 or 5% over FY'75.

Library--This category includes expenditures for books, periodicals, and other learning resources such as audio-visual equipment. Six percent of E & G was spent for Library in FY'76. This represents an increase of $127,000 or 2% over FY'75.

Plant Operation and Maintenance--Included in this category are all maintenance costs, heat, light, and power. Fourteen percent of E & G Expenditures was for Plant Operation and Maintenance in FY'76. This represents an increase of $1,750,000 or 14% over FY'75.

Other--This category includes items of a miscellaneous nature which cannot be easily categorized in the categories as presently defined. Less than 1% of E & G Expenditures was in the cateogry Other in FY"76. This represents an increase of $63,000 or 75% over FY'75.

For further discussion of "Educational and General Expenditures" see Section V, pp. 17-18 below.

HIGHLIGHTS OF FINANCIAL OPERATIONS
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REVENUES FOR CURRENT OPERATIONS	Year Ended June 30, 1975	Year Ended June 30, 1976
State Aid	$31,242	$31,879
County Appropriations	32,264	38,865
Tuition and Fees	27,341	32,755
Other Current Revenue	10,080	8,465
TOTAL CURRENT REVENUE	$100,927	$111,964
EDUCATIONAL AND GENERAL EXPENDITURES		
Instruction	$42,842	$47,807
General Expenses and Administration	20,828	24,339
Student Services	6,668	7,463
Extension and Public Service	3,972	4,178
Library	5,136	5,263
Plant Operation and Maintenance	12,258	14,008
Other	70	123
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	$91,774	$103,181
COST PER FTE (actual dollars)	$1,528	$1,520

III. SOURCES OF CURRENT REVENUE

III. SOURCES OF CURRENT REVENUE

UNRESTRICTED REVENUE

New Jersey County Colleges are funded from four primary sources--State Aid, County Appropriations, Tuition and Fees, and Other. Tables I and II depict the amounts contributed by these sources for the two years of this Report.

Systemwide in FY'76, the percentage of unrestricted revenue derived by the county colleges from the four primary revenue sources "shifted away" from State Aid and Other to Tuition and Fees and County Aid, as illustrated below:

	FY'75	FY'76	Change
State Aid	31%	28%	- 3%
Other	11	8	- 3
Tuition and Fees	26	29	+ 3
County Appropriations	32	35	+ 3
Total	100%	100%	-

State Aid and Other Revenue each declined by 3%; County Appropriations and Student Tuition and Fees each increased by 3%. The probable causes and implications of these significant percentage changes are discussed further below.

While the percentage change in the four major revenue categories statewide averaged plus or minus 3%, the percentage change at the individual colleges varied widely. As illustrated by Tables III, IV, and V below, the State's percentage of total unrestricted revenue decreased from 1% to 7% at 15 of the 18 institutions. The County's percentage of total unrestricted revenue increased from 2 to 10% at 13 colleges. The student's percentage, contributed by tuition and fees, rose from 1 to 11% at 17 colleges.

Each category of unrestricted revenue is discussed separately below.

State Aid--The colleges' total actual FTE enrollments in FY'75 and FY'76 were not funded by the State, because of fiscal constraints. Although the State provided $600 per FTE for the number of students indicated in the Appropriations Act of FY'75 and FY'76, the county colleges enrolled more students than were funded by the State. As of the publication of this Report, no funds have been received by the colleges for FY'75 over-enrollment. Uncertainty about appropriation for

over-enrollment resulted in the disparate treatment of State Aid on audit reports submitted for FY'75.

Some institutions showed anticipated funds as a revenue on their income statements and, correspondingly, as an account receivable on their balance sheets. Others showed the funds as a revenue but established a reserve for the amount indicated as receivable from the State. Others did not show the funds as a revenue. Because of the disparity in the treatment of these funds, it was decided, for comparative purposes, to list only State Aid funds actually received in the category State Aid. If an institution elected to treat the funds for over-enrollment as a revenue, the revenue is included in the category Other.

Table VI shows anticipated State Aid for over-enrollment at the county colleges for FY'75. A Supplemental Appropriations Bill passed by both houses of the Legislature would have granted $4.7 million in supplemental funds to the county colleges in FY'77 to adjust for FY'75 over-enrollment. Shortly before publication of this Report, the Governor reduced this appropriation to $2 million and directed that these funds should be expended only upon the recommendation of the Chancellor of Higher Education, after determining that a county college has demonstrated the existence of fiscal problems related to enrollment overruns during FY'75.

Anticipated State Aid for over-enrollments was not a problem in FY'76 because the Appropriations Act specifically stated that no county college would be compensated in excess of its share of the 53,129 FTEs to be funded.

The State's share of total unrestricted county college funds was 3% lower in FY'76 than in FY'75. However, in absolute dollar terms, the State contributed $637,000 more in FY'76 than in FY'75 (see Table VII), because it increased its funding of FTEs from 52,069 to 53,129.

County Appropriations--The counties' share of unrestricted county college funds was 3% more of total county college support in FY'76 than in FY'75. This increase amounted to $6,602,728 in FY'76.

Individually, the ability or willingness of counties to increase their support to the county colleges varied greatly. The percentage change of county support among colleges ranged from a 9% decrease at Union to a 65% increase at Camden (see Table VIII).

Tuition and Fees--Tuition and Fees revenue includes funds derived from full-time and part-time tuition and required fees. The Board of Higher Education authorized ceiling for full-time tuition for both FY'75 and FY'76 was $400. Eight county colleges in FY'75 and twelve colleges in FY'76 charged the maximum permissable full-time tuition (see Table IX).

In addition to the higher full-time tuition rates, Tuition and Fees revenue increased due to enrollment growth.[1] Student mix also contributed to increasing revenues, since the rate of part-time student enrollment increased faster than full-time student enrollment and part-time tuition rates, in general, generate more revenue per credit hour than full-time tuition.

These three reasons--higher tuition rates, increased enrollments, and student mix--accounted for the 20% increase in Tuition and Fees revenue in FY'76. This was an increase of $5,414,000 (see Table X).

Other--The revenue category of Other includes miscellaneous income such as that derived from investments, interest, gifts, unrestricted grants, and in some instances for FY'75, anticipated State Aid for overenrollment. As a percent of total revenue, this category decreased 2% from 1975 to 1976. This was a decrease of $1,615,000.

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[1] The chart below indicates county college student numerical growth:

	Fall 1974	Fall 1975	Change
Full-Time	36,017	40,932	4,915
Part-Time	40,823	49,641	8,818
Total	76,840	90,573	13,733

[2] Part-time students are charged on the basis of credits per semester. A full-time student is one who is taking a minimum of twelve credits a semester. A part-time student pays the per credit charge up to twelve credit hours a semester. At twelve credits, the full-time rate becomes effective and the student may take more than twelve credits at no additional charge. If we assume that an institution charges $360 per year for full-time students and $15 per credit for part-time students, one full-time student taking 30 credits (15 each semester) would pay $360 for two semesters. However, five part-time students taking a total of 30 credits (each student taking three credits per semester) would pay a total of $450 a year at $15 per credit hour. Thus, five part-time students registering for 30 credits a year would generate more tuition revenue than one full-time student registering for 30 credits in the same period.

IV. FULL-TIME-EQUIVALENT ENROLLMENTS AND COSTS

IV. FULL-TIME-EQUIVALENT ENROLLMENTS AND COSTS

The cost per FTE student is calculated on the basis of total annual E & G Expenditures of an institution divided by the FTE enrollment.

Tables XI, XII, XIII and XIV depict widely ranging costs per FTE at the county colleges. Although no single cause can be identified for this variation, factors such as salary levels, program offerings, institutional size, and faculty workload influence total costs and hence the cost per FTE.

As indicated in Table XIV, the cost per full-time-equivalent student at most institutions declined between FY'75 and FY'76 while total costs increased, primarily because the number of FTEs increased more than did total costs. The decline in cost per FTE may possibly be attributed to college achievement of economies of scale. Once an institution has an established faculty and a sufficiently large physical plant, it seems able to add students without proportionately increasing variable costs. This has the effect of reducing the cost per FTE.

In FY'76, the county colleges enrolled 67,894 FTEs, but were funded for 53,129. In FY'75, they enrolled 60,056 FTEs, but were funded for 52,062. In both years, the enrollment mix was similar with 95% credit and 5% non-credit students (see Tables XV, XVI, and XVII).

Despite the fact that the State funded 53,129 FTEs in FY'76, the county colleges chose to enroll FTE students in excess of that number. In FY'76, the county colleges enrolled 28% more FTEs than were funded by the State. One college enrolled .5%, four colleges 11 to 18%, four colleges 20 to 27%, five colleges 33 to 35%, and four colleges 46 to 58% more FTEs than were funded.

Enrollment data reported in the Higher Education General Information Survey (HEGIS) revealed the following for Fall, 1974 and 1975:

1) total headcount of all students increased 18% from Fall, 1974 to Fall, 1975; and

2) full-time enrollment increased only 14%, whereas, part-time enrollment increased by 22% (see Table XVIII).

V. EDUCATIONAL AND GENERAL EXPENDITURES

V. EDUCATIONAL AND GENERAL EXPENDITURES

Four major categories of Educational and General Expenditures are discussed below--Instructional Expenditures, General Expenses and Administration, Student Services, and Library. Expenditures for each of these categories remained relatively stable in percentage terms from FY'75 inflation and higher student enrollment caused an increase in the dollar expenditure for each E & G category.

Each expenditure category is discussed below.

Instructional Expenditures--The largest expenditure category in FY'75 and FY'76 was Instruction (see Tables XIX, XX, XXI, XXII). Expenditures for Instruction increased from $42,841,953 in FY'75 to $47,807,954 in FY'76. However, because the colleges enrolled 7,838 more FTEs in FY'76 instructional costs per FTE decreased slightly by 1.0%. The decreases ranged from 0.8% at Atlantic and Essex to 27.0% at Passaic. With the exception of Hudson,[1] instructional cost increases did not exceed 11.9% (see Table XXIII).

General Expenses and Administration--Expenditures for General Expenses and Administration increased from $20,826,432 in FY'75 to $24,338,688 in FY'76. Higher enrollments, however, resulted in a small increase of 3% in the expenditure per FTE from $346.78 in FY'75 to $358.48 in FY'76. Eight colleges showed a decrease in their expenditure per FTE in FY'76, ranging from 3% at Middlesex, Morris, and Ocean to 50% at Hudson. At the remaining ten colleges, the expenditure per FTE increase ranged from 4% at Camden and Mercer to 21% at Essex (see Table XXIV).

Student Services--Expenditures per FTE for Student Services decreased slightly in FY'76, from $111.02 in FY'75 to $109.90 in FY'76. Eight colleges showed a decrease in their expenditure per FTE for Student Services, from 7% at Cumberland and Ocean to 50% at Hudson. At the remaining ten colleges the expenditure per FTE ranged from 1% at Atlantic and Bergen to 49% at Salem (see Table XXV).

[1] Hudson's increase may not be truly comparable because Hudson had only been in existence for one-half year in FY'75.

Library--Library expenditures per FTE in three of the eighteen county colleges increased in FY'76 by 2%, 4%, and 14% respectively. Expenditure decreases at the remaining fifteen colleges ranged from 4% to 40%. Systemwide, the weighted average decrease was 10%, down from $85.83 per FTE in FY'75 to $77.50 per FTE in FY'76 (see Table XXVI).

VI. PHYSICAL PLANT AND CAPITAL

VI. PHYSICAL PLANT AND CAPITAL

College physical plants have been funded from several sources since 1965-- egislative appropriations for minor capital,[1] the bonds issues of 1968 and 1971, and the terms of Chapter 12, PL 71. According to the latter, county colleges may receive State support for capital projects approved by the Board of Higher Education in amounts not to exceed one-half of the costs of the project. Under the provisions of Chapter 12, PL 1971, a county may sell bonds for the entire amount of a county college capital project and receive up to one-half the cost of principal and interest of the bonds on an annual basis from the State. Such capital may be utilized to construct facilities and to obtain fixed and moveable equipment (see Tables XXVII, XXVIII).

Tables XXIX and XXX contain the schedules of fixed assets for FY'75 and FY'76 and capitalized physical plant expenditures. All assets have been recorded at cost, except where otherwise noted. According to the Administrative Code, initial library acquisitions for county colleges may be capitalized and, therefore, have been included in the schedules for fixed assets, except for those colleges which do not capitalize these expenditures.

In addition to capital authorizations, the State appropriated minor capital in FY'73, '74, and '75 for the initial acquisition of library books, for miscellaneous office and instructional equipment, and for construction or renovation projects of less than $50,000. Counties matched these minor capital funds. In FY'76, due to financial stringency, the State did not fund minor capital.

[1] Minor capital is defined as funding for a project of less than $50,000 designated to implement new programs, modify existing programs, enlarge facilities, or fill specialized equipment needs.

VII. CONCLUSION

VII. CONCLUSION

One of the public's major concerns is the accountability of its public institutions. It is hoped that the financial statistics presented in this Report will, in some measure, respond to the public's right to information and greater insight into the county colleges of the State of New Jersey. A number of issues facing the county colleges impinge on the public at large. Three questions are of major concern.

1. Will overall revenue be adequate to support additional students?

2. What should be the balance between sources of revenue?

3. Are current expenditures reasonable?

A brief discussion of each of these concerns is presented below.

WILL OVERALL REVENUE BE ADEQUATE TO SUPPORT ADDITIONAL STUDENTS?

Revenue projections, at best, are not very assuring as New Jersey looks to the future. For county colleges, the question of how many students will attend is related to whether or not state and county governments will continue to fund the amounts necessary to support their attendance.

In this Report, the reader has been shown that State aid as a funding source for the county colleges increased only $637,000 in FY'76 despite the Board of Higher Education's recommendation for an increase of $3,364,600. Fiscal stringency accounted for the State's funding of the county colleges below the requested amount. If the State's funding does not look promising, will or can the counties and students be expected to assume an even larger share of the cost of a two-year college education?

The Legislature passed a bill in 1976 which Governor Byrne signed into law which does not allow a county to increase its budget supported by tax levy by more than five percent. Thus, component parts of a county's budget that are supported by tax levy may increase by more than five percent, provided only that there are offsetting decreases in other areas. Some counties may use this as a rationale to limit the appropriation to the county college, while others may increase efforts to provide funds. However, when there are so many agencies competing for scarce resources within a county, it is questionable whether or not a county college will obtain sufficient funds to meet inflationary trends and even small enrollment increases, let alone the resources necessary for maintaining program quality.

WHAT SHOULD BE THE BALANCE BETWEEN SOURCES OF REVENUE?

This Report indicates that a shift has occurred with regard to the sources and amounts of revenue contributed by the State, the county, and the student.

The contribution of the State as a percent of total revenue has been declining over the past few years. Should the State provide additional funds? Should present funds available for education be reallocated so as to provide additional dollars to the county colleges? What method of distribution should be utilized? The reader will have already noted the variable county support among the colleges and the apparent willingness or ability of some counties to contribute more than others in support of their respective colleges. The question of whether or not county support should be equalized would seem to be one that might be raised in the near future.

The question of balance between revenue sources also involves the extent to which the student can and should be expected to bear the costs of county college education. Should the student be expected to finance the greater part of his or her education on the assumption that he or she is the primary beneficiary of that education? Or should public revenues totally fund the costs of education on the assumption that society is the beneficiary of the education of its citizens? Perhaps the recently published Booher report will stimulate discussion which will facilitate the development of a new and perhaps more appropriate funding mechanism for the county colleges.

ARE CURRENT EXPENDITURES REASONABLE?

It would seem that expenses are reasonable, particularly on an incremental basis. County college expenditures rose 13% systemwide in FY'76. If approximately 6% of this increase can be accounted for by inflationary factors, then 7% was the result of larger FTE enrollment which rose by 13%. The additional students who entered the system in FY'76, therefore, drove down the actual cost per FTE and ostensibly without any serious deterioration in educational quality.

The reasonableness of costs is a highly complex issue. Criteria of judgment must be sensitive to the disparate treatment of costs at the various county colleges. The Department of Higher Education and Council of County Colleges are in the process of developing a cost-reporting system to be implemented beginning in FY'78. This cost-reporting system will produce data which should assist in improving the request and allocation decisions which must be made.

This Report makes no value judgment with regard to particular programs and institutional performance. The difficulty with any cost-reporting system or, for that matter, any finance report of this type is its tendency to measure only those items that can be easily quantified. Educational quality is less easily quantified, although it is reasonable to assume that academic quality bears some relationship to costs and institutional effectiveness.

VIII. APPENDIX

Table I

SUMMARY OF SOURCES OF UNRESTRICTED REVENUE
FY 1974-75
($000)

	Tuition and Fees	Percent	State Aid	Percent	County Aid	Percent	Other	Percent	Total (100%)
ATLANTIC	$ 1,404	32%	$ 1,500	35%	$ 1,392	31%	$ 53	1%	$ 4,349
BERGEN	2,983	27	3,330	31	3,293	30	1,273**	12	10,879
BROOKDALE	2,176	26	3,060	36	2,865	34	336	4	8,438
BURLINGTON	1,630	27	1,800	30	2,053	34	525	9	6,008
CAMDEN	1,566	23	1,912	28	1,907	28	1,420**	21	6,805
CUMBERLAND	636	33	675	35	566	29	67**	3	1,944
ESSEX	2,807	23	3,420	28	4,803	40	1,069**	9	12,099
GLOUCESTER	820	25	1,005	31	1,398	42	71	2	3,294
HUDSON	70	30	0	0	66	28	99**	42	235
MERCER	2,217	29	2,753	36	2,313	30	410**	5	7,693
MIDDLESEX	2,805	26	3,245	30	3,667	34	1,068**	10	10,785
MORRIS	3,025	27	2,907	34	1,676	19	1,738	20	8,697
OCEAN	1,306	29	1,444	32	1,595	36	136	3	4,481
PASSAIC	462	21	443	20	978	43	364	16	2,247
SALEM	216	19	360	31	260	22	320	28	1,156
SOMERSET	926	29	900	28	1,235	39	125**	4	3,186
UNION	1,763	30	1,800	31	1,724	30	536**	9	5,823
U.C.T.I.	529	24	688	32	473	22	470	22	2,160
TOTAL*	$27,341	26%	$31,242	31%	$32,264	32%	$10,080	11%	$100,927

* These totals are slightly higher than other tables due to rounding.
** These figures include an amount for anticipated state aid for overenrollment as reflected in Table VI.

Table II

SUMMARY OF SOURCES OF UNRESTRICTED REVENUE
FY 1975-76
($000)

	Tuition and Fees	Percent	State Aid	Percent	County Aid	Percent	Other	Percent	Total (100%)
ATLANTIC	$ 1,815	36%	$ 1,507	30%	$ 1,675	33%	$ 108	2%	$ 5,105
BERGEN	3,346	28	3,345	28	4,063	35	1,084	9	11,838
BROOKDALE	2,495	24	3,060	29	4,178	40	693	7	10,426
BURLINGTON	2,125	30	1,821	25	2,581	36	658	9	7,185
CAMDEN	1,987	24	1,943	23	3,146	38	1,311	15	8,387
CUMBERLAND	753	35	681	31	676	31	61	3	2,171
ESSEX	3,112	26	3,450	29	5,059	42	435	3	12,056
GLOUCESTER	916	27	1,010	29	1,440	42	81	2	3,447
HUDSON*	283	39	333	45	96	13	21	3	733
MERCER	2,607	30	2,757	31	3,102	35	358	4	8,824
MIDDLESEX	3,324	29	3,263	29	3,813	34	968	8	11,368
MORRIS	3,460	38	2,917	32	1,642	18	1,122	12	9,141
OCEAN	1,574	31	1,457	28	1,941	38	155	3	5,127
PASSAIC*	720	30	509	21	1,092	46	79	3	2,400
SALEM	321	20	408	27	415	27	394	26	1,538
SOMERSET	1,297	32	901	22	1,742	43	107	3	4,047
UNION	1,997	36	1,817	32	1,573	28	246	4	5,633
U.C.T.I.	623	25	700	27	631	25	584	23	2,538
TOTAL**	$32,755	29%	$31,879	28%	$36,865	35%	$8,465	8%	$111,964

* Unaudited

** These totals are slightly higher than other tables due to rounding.

Table III

SUMMARY OF STATE SUPPORT
(FY 1974-75, FY 1975-76)

	FY 1974-75		FY 1975-76		
	State Aid	Percentage Contribution of Total Revenue	State Aid	Percentage Contribution of Total Revenue	Change
ATLANTIC	$ 1,500,000	35%	$ 1,506,600	30%	(5)
BERGEN	3,330,000	31	3,345,000	28	(3)
BROOKDALE	3,060,000	36	3,060,000	29	(7)
BURLINGTON	1,800,000	30	1,821,000	25	(5)
CAMDEN	1,912,200	28	1,942,800	23	(5)
CUMBERLAND	675,000	35	681,000	31	(4)
ESSEX	3,420,000	28	3,450,000	29	1
GLOUCESTER	1,005,000	31	1,009,800	29	(3)
HUDSON	-	-	333,000	45	N/A
MERCER	2,752,800	36	2,757,000	31	(5)
MIDDLESEX	3,244,800	30	3,262,800	29	(1)
MORRIS	2,907,000	34	2,916,600	32	(2)
OCEAN	1,443,600	32	1,457,400	28	(4)
PASSAIC	443,400	20	508,800	21	1
SALEM	360,000	31	408,000	27	(4)
SOMERSET	900,000	28	901,200	22	(6)
UNION	1,800,000	31	1,816,800	32	1
U.C.T.I.	687,600	32	699,600	27	(5)
TOTAL	$31,241,400	31%	$31,877,400	28%	(3)%

() - Indicates negative number

Table IV

SUMMARY OF COUNTY SUPPORT
(FY 1974-75, FY 1975-76)

	FY 1974-75		FY 1975-76		
	County Aid	Percentage Distribution of Total Revenue	County Aid	Percentage Distribution of Total Revenue	Change
ATLANTIC	$ 1,391,907	31%	$ 1,674,993	33%	2%
BERGEN	3,293,220	30	4,062,516	35	5
BROOKDALE	2,865,000	34	4,178,179	40	6
BURLINGTON	2,052,828	34	2,581,273	36	2
CAMDEN	1,906,725	28	3,145,623	38	10
CUMBERLAND	566,137	29	675,581	31	2
ESSEX	4,802,651	40	5,059,311	42	2
GLOUCESTER	1,397,532	42	1,439,750	42	-
HUDSON	66,000	28	95,900*	13	(15)
MERCER	2,312,559	30	3,101,877	35	5
MIDDLESEX	3,666,505	34	3,813,114	34	-
MORRIS	1,676,465	19	1,641,668	18	(1)
OCEAN	1,595,395	36	1,941,203	38	2
PASSAIC	977,830	43	1,092,347*	46	3
SALEM	260,000	22	414,608	27	5
SOMERSET	1,235,218	39	1,742,071	43	4
UNION	1,723,500	30	1,573,286	28	(2)
U.C.T.I.	472,520	22	631,420	25	3
TOTAL	$32,261,992	$32%	$38,864,720	35%	3%

() Indicates negative number
* Unaudited

Table V

SUMMARY OF TUITION AND FEE REVENUE
(FY 1974-75, FY 1975-76)

	FY 1974-75		FY 1975-76		
	Tuition Revenue	Percentage Contribution of Total Revenue	Tuition Revenue	Percentage Contribution of Total Revenue	Change
ATLANTIC	$ 1,404,246	32%	$ 1,814,564	36%	4%
BERGEN	2,982,672	27	3,346,513	28	1
BROOKDALE	2,176,210	26	2,494,662	24	(2)
BURLINGTON	1,629,836	27	2,125,075	30	3
CAMDEN	1,565,901	23	1,987,234	24	1
CUMBERLAND	636,441	33	752,833	35	2
ESSEX	2,807,372	23	3,111,762	26	3
GLOUCESTER	819,647	25	916,506	27	2
HUDSON	70,352	30	283,326*	39	9
MERCER	2,216,965	29	2,606,501	30	1
MIDDLESEX	2,804,915	26	3,323,803	29	3
MORRIS	3,025,128	27	3,460,111	38	11
OCEAN	1,306,162	29	1,574,198	31	2
PASSAIC	461,563	21	720,262	30	9
SALEM	215,814	19	320,834	20	1
SOMERSET	925,581	29	1,297,499	32	3
UNION	1,762,506	30	1,997,369	36	6
U.C.T.I.	529,060	24	623,120	25	1
TOTAL	$27,340,371	26%	$32,756,172	29%	3%

() Indicates negative number
* Unaudited

Table VI

STATE AID AND ANTICIPATED STATE AID

FY 1975

	State Aid	Anticipated State Aid	State Aid plus Anticipated State Aid
ATLANTIC	$ 1,500,000	$ 228,600	$ 1,728,600
BERGEN	3,330,000	263,400	3,593,400
BROOKDALE	3,060,000	260,880	3,320,880
BURLINGTON	1,800,000	481,800	2,281,800
CAMDEN	1,912,200	603,000	2,515,200
CUMBERLAND	675,000	140,280	815,280
ESSEX	3,420,000	595,782	4,015,782
GLOUCESTER	1,005,000	187,200	1,192,200
HUDSON	-	92,400	92,400
MERCER	2,752,800	89,160	2,841,960
MIDDLESEX	3,244,800	568,200	3,813,000
MORRIS	2,907,000	191,400	3,098,400
OCEAN	1,443,600	270,000	1,713,600
PASSAIC	443,400	139,200	582,600
SALEM	360,000	85,200	445,200
SOMERSET	900,000	26,850	926,850
UNION	1,800,000	339,600	2,139,600
U.C.T.I.	687,600	228,000	915,600
TOTALS	$ 31,241,400	$4,790,952	$36,032,352

Table VII

SUMMARY OF CHANGES IN STATE AID REVENUE
FY 1974-75, FY 1975-76
($000)

	1974-75	1975-76	Dollar Change	Percent Change
ATLANTIC	$ 1,500	$ 1,507	$ 7	.5%
BERGEN	3,330	3,345	15	.5
BROOKDALE	3,060	3,060	-	-
BURLINGTON	1,800	1,821	21	1.2
CAMDEN	1,912	1,943	31	1.6
CUMBERLAND	675	681	6	.9
ESSEX	3,420	3,450	30	.9
GLOUCESTER	1,005	1,010	5	.5
HUDSON	-	333	333	-
MERCER	2,753	2,757	4	.1
MIDDLESEX	3,245	3,263	18	.6
MORRIS	2,907	2,917	10	.3
OCEAN	1,444	1,457	13	.9
PASSAIC	443	509	66	15.0
SALEM	360	408	48	13.0
SOMERSET	900	901	1	-
UNION	1,800	1,817	17	.9
U.C.T.I.	688	700	12	1.7
TOTAL	$31,242	$31,879	$637	1.7%

Table VIII

SUMMARY OF CHANGES IN COUNTY SUPPORT
FY 1974-75, FY 1975-76
($000)

	1974-75	1975-76	Dollar Change	Percent Change
ATLANTIC	$ 1,392	$ 1,675	$ 283	20%
BERGEN	3,293	4,063	770	23
BROOKDALE	2,865	4,178	1,313	46
BURLINGTON	2,053	2,581	528	26
CAMDEN	1,907	3,146	1,239	65
CUMBERLAND	566	676	110	19
ESSEX	4,803	5,059	256	5
GLOUCESTER	1,398	1,440	42	3
HUDSON	66	96	30	45
MERCER	2,313	3,102	789	34
MIDDLESEX	3,667	3,813	146	4
MORRIS	1,676	1,642	(34)	(2)
OCEAN	1,595	1,941	346	22
PASSAIC	978	1,092	114	12
SALEM	260	415	155	60
SOMERSET	1,235	1,742	507	41
UNION	1,724	1,573	(151)	(9)
U.C.T.I.	473	631	158	33
TOTAL	$32,264	$38,865	$6,601	20%

Table IX

COUNTY RESIDENT TUITION RATES
(FY 1974-75, FY 1975-76)

	FY 1974-75		FY 1975-76	
	Per Year Full Time	Per Hour Part Time	Per Year Full Time	Per Hour Part Time
ATLANTIC	$ 400	$ 17.00	$ 400	$ 17.00
BERGEN	400	16.00	400	15.00
BROOKDALE*	400	15.00	400	15.00
BURLINGTON	350	15.00	400	17.00
CAMDEN	300	13.50	300	13.50
CUMBERLAND	400	17.00	400	17.00
ESSEX	350	15.00	400	17.00
GLOUCESTER	400	17.00	400	17.00
HUDSON	400	15.00	400	15.00
MERCER	360	16.00	360	16.00
MIDDLESEX	350	15.00	375	15.00
MORRIS	400	16.00	400	16.00
OCEAN	400	17.00	400	17.00
PASSAIC	350	15.00	400	20.00
SALEM	375	13.50	400	20.00
SOMERSET	350	15.00	350	15.00
UNION	350	14.00	350	14.00
U.C.T.I.	350	15.00	350	15.00

* Tuition rate is based on $15.00 per hour for both full-time and part-time students up to a maximum of $200 per term.

Table X

SUMMARY OF CHANGES IN TUITION & FEE REVENUE
FY 1974-75, FY 1975-76
($000)

	1974-75	1975-76	Dollar Change	Percent Change
ATLANTIC	$ 1,404	$ 1,815	$ 411	29%
BERGEN	2,983	3,346	363	12
BROOKDALE	2,176	2,495	319	15
BURLINGTON	1,630	2,125	495	30
CAMDEN	1,566	1,987	421	27
CUMBERLAND	636	753	117	18
ESSEX	2,807	3,112	305	11
GLOUCESTER	820	916	96	12
HUDSON	70	283	213	300
MERCER	2,217	2,607	390	18
MIDDLESEX	2,805	3,324	519	19
MORRIS	3,025	3,460	435	14
OCEAN	1,306	1,574	268	21
PASSAIC	462	720	258	56
SALEM	216	321	105	49
SOMERSET	926	1,297	371	40
UNION	1,763	1,907	224	13
U.C.T.I.	529	623	94	18
TOTAL	$27,341	$32,755	$5,414	20%

Table XI

SUMMARY OF TOTAL COST PER FTE STUDENT

	FY 1974-75			FY 1975-76		
	Total E&G Costs	Actual FTE's	Cost/FTE	Total E&G Costs	Actual FTE's	Cost/FTE
ATLANTIC	$ 4,365,532	2,881	$ 1,515	$ 4,632,195	3,184	$ 1,455
BERGEN	10,080,678	5,989	1,683	11,271,448	6,573	1,715
BROOKDALE	8,265,228	5,535	1,493	10,159,505	6,311	1,610
BURLINGTON	5,970,771	3,803	1,570	6,276,837	4,150	1,512
CAMDEN	5,014,374	4,192	1,196	5,701,520	5,142	1,109
CUMBERLAND	1,915,739	1,359	1,410	2,088,722	1,509	1,384
ESSEX	11,211,684	6,693	1,675	12,006,165	6,623	1,813
GLOUCESTER	2,963,909	1,988	1,491	3,122,048	2,059	1,516
HUDSON	230,697	154	1,498	966,285*	631*	1,531
MERCER	7,425,529	4,737	1,568	8,018,051	5,123	1,565
MIDDLESEX	9,254,267	6,355	1,456	10,517,114	7,308	1,439
MORRIS	7,682,213	5,164	1,488	8,380,558	5,846	1,434
OCEAN	4,243,253	2,856	1,486	4,909,616	3,542	1,386
PASSAIC	1,922,660	971	1,980	1,967,463	1,282	1,535
SALEM	1,085,034	742	1,462	1,181,100	683	1,729
SOMERSET	2,649,315	1,545	1,715	3,578,577	1,992	1,796
UNION	5,308,824	3,566	1,489	5,730,335	4,098	1,398
U.C.T.I.	2,183,010	1,526	1,431	2,672,739	1,838	1,454
TOTAL	$91,772,717	60,056		$103,180,278	67,894	
WEIGHTED AVERAGE			$ 1,528			$ 1,520

* Unaudited

Table XII

SUMMARY OF COST PER FTE STUDENT BY RANK
FY 1974-75

College	Cost/FTE
CAMDEN	$1,196
CUMBERLAND	1,410
U.C.T.I	1,431
MIDDLESEX	1,456
SALEM	1,462
OCEAN	1,486
MORRIS	1,488
UNION	1,489
GLOUCESTER	1,491
BROOKDALE	1,493
HUDSON	1,498
ATLANTIC	1,515
MERCER	1,568
BURLINGTON	1,570
ESSEX	1,675
BERGEN	1,683
SOMERSET	1,715
PASSAIC	1,980

SUMMARY OF COST PER FTE STUDENT BY RANK
FY 1975-76

College	Cost/FTE
CAMDEN	$1,109
CUMBERLAND	1,384
OCEAN	1,386
UNION	1,398
MORRIS	1,434
MIDDLESEX	1,439
U.C.T.I	1,454
ATLANTIC	1,455
BURLINGTON	1,513
GLOUCESTER	1,516
HUDSON	1,531*
PASSAIC	1,535*
MERCER	1,565
BROOKDALE	1,680
BERGEN	1,715
SALEM	1,729
SOMERSET	1,796
ESSEX	1,813

*unaudited

Table XIV

GROWTH IN COST PER FTE vs. ENROLLMENT GROWTH

	Total Cost/FTE FY 1975	Total Cost/FTE FY 1976	Percent Change	Actual FTE FY 1975	Actual FTE FY 1976	Percent Change
ATLANTIC	$1,516	$1,454	(4) %	2,881	3,184	11 %
BERGEN	1,683	1,715	2	5,989	6,573	10
BROOKDALE	1,493	1,610	8	5,535	6,311	14
BURLINGTON	1,570	1,513	(4)	3,803	4,150	9
CAMDEN	1,196	1,108	(7)	4,192	5,142	23
CUMBERLAND	1,410	1,384	(2)	1,359	1,509	11
ESSEX	1,675	1,813	8	6,693	6,623	(1)
GLOUCESTER	1,491	1,516	2	1,988	2,059	4
HUDSON	1,498	1,531*	2	154	631*	310
MERCER	1,568	1,565	**	4,737	5,123	8
MIDDLESEX	1,456	1,439	(1)	6,355	7,308	15
MORRIS	1,488	1,434	(4)	5,164	5,846	13
OCEAN	1,486	1,386	(7)	2,856	3,542	24
PASSAIC	1,980	1,535*	(22)	971	1,282	32
SALEM	1,462	1,729	18	742	683	(8)
SOMERSET	1,715	1,796	5	1,545	1,992	29
UNION	1,489	1,398	6	3,566	4,098	15
U.C.T.I.	1,431	1,454	2	1,526	1,838	20
AVERAGE	$1,528	$1,520	(.5)%			
TOTAL				60,056***	67,894***	13 %

() Indicates negative number
* Unaudited
** Less than 1%
*** This total slightly higher than actual due to rounding

Table XV

SUMMARY OF STATE FUNDED AND ACTUAL FTE STUDENTS

	FY 1974-75				FY 1975-76			
	State Funded	Actual	Actual Minus State Funded	Percentage Difference	State Funded	Actual	Actual Minus State Funded	Percentage Difference
ATLANTIC	2,500	2,881	381	15%	2,511	3,184	673	27%
BERGEN	5,550	5,989	439	8	5,575	6,573	998	18
BROOKDALE	5,100	5,535	435	8	5,100	6,311	1,211	24
BURLINGTON	3,000	3,803	803	27	3,035	4,150	1,115	37
CAMDEN	3,187	4,192	1,005	32	3,238	5,142	1,904	59
CUMBERLAND	1,125	1,359	234	21	1,135	1,509	374	33
ESSEX	5,700	6,693	993	17	5,750	6,623	873	15
GLOUCESTER	1,675	1,988	313	19	1,683	2,059	376	22
HUDSON	-	154	154	N/A	555	631*	76	14
MERCER	4,588	4,737	149	3	4,595	5,123	528	11
MIDDLESEX	5,408	6,355	947	18	5,438	7,308	1,870	34
MORRIS	4,845	5,164	319	7	4,861	5,846	985	20
OCEAN	2,406	2,856	450	19	2,429	3,542	1,113	46
PASSAIC	739	971	232	31	848	1,282	434	51
SALEM	600	742	142	24	680	683	3	.4
SOMERSET	1,500	1,545	45	3	1,502	1,992	490	33
UNION	3,000	3,566	566	19	3,028	4,098	1,070	35
U.C.T.I.	1,146	1,526	380	33	1,166	1,838	672	58
TOTAL	52,069	60,056**	7,987	15%	53,129	67,894**	14,765	28%

* Unaudited
** This total slightly higher than the actual due to rounding.

Table XVI

ENROLLMENT SUMMARY OF CREDIT AND NON-CREDIT FTE STUDENTS
FY 1974-75

	Credit FTE's	Percent	Non-Credit FTE's	Percent	Total (100%)
ATLANTIC	2,667	93%	214	7%	2,881
BERGEN	5,501	92	488	8	5,989
BROOKDALE	5,105	92	430	8	5,535
BURLINGTON	3,762	99	41	1	3,803
CAMDEN	4,192	100	--	0	4,192
CUMBERLAND	1,303	96	56	4	1,359
ESSEX	6,682	100	11	*	6,693
GLOUCESTER	1,947	98	41	2	1,988
HUDSON	154	100	--	0	154
MERCER	4,593	97	143	3	4,737
MIDDLESEX	5,699	90	656	10	6,355
MORRIS	5,084	98	80	2	5,164
OCEAN	2,746	96	110	4	2,856
PASSAIC	968	100	3	*	971
SALEM	569	77	173	23	742
SOMERSET	1,516	98	29	2	1,545
UNION	3,241	91	325	9	3,566
U.C.T.I	1,470	96	56	4	1,526
TOTAL	57,200		2,856		60,056
WEIGHTED AVERAGE		95%		5%	

* Less than 1%

Table XVII

ENROLLMENT SUMMARY OF CREDIT AND NON-CREDIT FTE STUDENTS
FY 1975-76

	Credit FTE's	Percent	Non-Credit FTE's	Percent	Total (100%)
ATLANTIC	3,018	95%	166	5%	3,184
BERGEN	6,040	92	533	8	6,573
BROOKDALE	5,872	93	439	7	6,311
BURLINGTON	4,104	99	46	1	4,150
CAMDEN	5,026	98	116	2	5,142
CUMBERLAND	1,469	97	40	3	1,509
ESSEX	6,594	99	29	1	6,623
GLOUCESTER	1,806	88	253	12	2,059
HUDSON*	562	89	69	11	631
MERCER	4,987	97	136	3	5,123
MIDDLESEX	6,739	92	569	8	7,308
MORRIS	5,763	99	83	1	5,846
OCEAN	3,299	93	243	7	3,542
PASSAIC*	1,269	99	13	1	1,282
SALEM	637	93	46	7	683
SOMERSET	1,958	98	34	2	1,992
UNION	3,590	88	508	12	4,098
U.C.T.I	1,787	97	51	3	1,838
TOTAL	64,520		3,374		67,894
WEIGHTED AVERAGE		95%		5%	

* Unaudited

Table XVIII

SUMMARY OF HEADCOUNT ENROLLMENT (1)

	FALL 1974			FALL 1975			Percent Changes		
	F/T	P/T	Total	F/T	P/T	Total	F/T	P/T	Total
ATLANTIC	1,629	2,216	3,845	1,867	2,378	4,245	15%	7%	10%
BERGEN	3,767	4,524	8,291	3,931	5,331	9,262	4	18	12
BROOKDALE	2,747	4,072	6,819	2,742	4,790	7,532	(*)	18	10
BURLINGTON	1,897	2,805	4,702	1,935	3,394	5,329	2	21	13
CAMDEN	2,750	2,890	5,640	3,282	3,608	6,890	20	25	22
CUMBERLAND	839	689	1,528	1,021	786	1,807	22	14	18
ESSEX	3,885	2,087	5,972	5,093	2,739	7,832	31	31	31
GLOUCESTER	1,175	1,135	2,310	1,355	1,198	2,553	15	6	11
HUDSON	0	0	0	217	609	826	N/A	N/A	N/A
MERCER	2,977	3,476	6,453	2,989	4,086	7,075	*	18	10
MIDDLESEX	3,834	4,475	8,309	4,329	5,753	10,082	13	29	21
MORRIS	3,697	4,155	7,852	3,965	4,641	8,606	7	12	10
OCEAN	1,903	1,755	3,658	2,214	2,411	4,625	16	37	26
PASSAIC	600	514	1,114	891	467	1,358	49	(9)	22
SALEM	386	452	838	522	401	923	35	(11)	10
SOMERSET	861	1,484	2,345	1,127	1,958	3,085	31	32	32
UNION	1,992	2,880	4,872	2,165	2,825	4,990	9	(2)	2
U.C.T.I.	1,078	1,214	2,292	1,287	2,266	3,553	19	87	55
AVERAGE							14%	22%	18%
TOTAL	36,017	40,823	76,840	40,932	49,641	90,573			

(1) Based on HEGIS Data
() Indicates negative number
* Less than 1%
F/T Full time
P/T Part time
N/A Not applicable

Table XIX

SUMMARY OF DISTRIBUTION OF EDUCATIONAL AND GENERAL EXPENDITURES
FY 1974-75
($000)

	Instruction	General Expenses and Administration	Student Services	Extension and Public Service	Library	Plant Operation & Maintenance	Other	Total
ATLANTIC	$ 2,266	$ 910	$ 356	$ 222	$ 195	$ 417	$ -	$ 4,366
BERGEN	4,787	1,858	708	192	875	1,661	-	10,081
BROOKDALE	3,308	2,108	603	148	864	1,234	-	8,265
BURLINGTON	2,702	1,932	427	101	189	620	-	5,971
CAMDEN	2,769	892	170	-	247	936	-	5,014
CUMBERLAND	1,010	351	93	74	120	268	-	1,916
ESSEX	5,564	2,831	1,042	367	562	846	-	11,212
GLOUCESTER	1,334	715	160	134	210	411	-	2,964
HUDSON	56	31	125	-	-	-	19	231
MERCER	3,462	1,879	589	95	172	1,220	9	7,426
MIDDLESEX	3,952	2,066	457	1,197	336	1,246	-	9,254
MORRIS	3,395	1,582	610	610	445	1,040	-	7,682
OCEAN	2,101	952	311	49	213	617	-	4,243
PASSAIC	836	520	173	13	143	196	42	1,923
SALEM	531	230	36	124	43	121	-	1,085
SOMERSET	935	636	189	276	225	388	-	2,649
UNION	2,697	889	496	257	244	726	-	5,309
U.C.T.I.	1,137	446	123	113	53	311	-	2,183
TOTAL	$42,842	$20,828	$6,668	$3,972	$5,136	$12,258	$ 70	$91,774

Table XX

SUMMARY OF DISTRIBUTION OF EDUCATIONAL & GENERAL EXPENDITURES
BY PERCENTAGES
FY 1974-75

	Instruction	General Expenses & Administration	Student Services	Extension & Public Service	Library	Plant Operation & Maintenance	Other
ATLANTIC	52%	21%	8%	5%	4%	10%	-%
BERGEN	48	18	7	2	9	16	-
BROOKDALE	40	26	7	2	10	15	-
BURLINGTON	45	32	7	2	3	11	-
CAMDEN	55	18	3	-	5	19	-
CUMBERLAND	53	18	5	4	6	14	-
ESSEX	50	25	9	3	5	8	-
GLOUCESTER	45	24	5	5	7	14	-
HUDSON	24	14	54	-	-	-	8
MERCER	47	25	8	1	2	17	-
MIDDLESEX	43	22	5	13	4	13	-
MORRIS	44	21	8	8	6	13	-
OCEAN	50	22	7	1	5	15	-
PASSAIC	44	27	9	1	7	10	2
SALEM	49	21	3	12	4	11	-
SOMERSET	35	24	7	10	9	15	-
UNION	51	17	9	5	4	14	-
U.C.T.I	52	21	6	5	2	14	-
WEIGHTED AVERAGE	47%	23%	7%	4%	6%	13%	-%

SUMMARY OF DISTRIBUTION OF EDUCATIONAL AND GENERAL EXPENDITURES
FY 1975-76
($000)

	Instruction	General Expenses & Administration	Student Services	Extension & Public Service	Library	Plant Operation & Maintenance	Other	Total
ATLANTIC	$2,483	$ 962	$396	$ 152	$196	$ 443	$ -	$ 4,632
BERGEN	5,441	2,194	787	201	857	1,791	-	11,271
BROOKDALE	3,948	2,779	745	164	951	1,573	-	10,160
BURLINGTON	2,868	1,941	409	137	216	706	-	6,277
CAMDEN	2,941	1,135	251	-	210	1,076	89	5,702
CUMBERLAND	1,046	432	96	94	125	296	-	2,089
ESSEX	5,501	3,396	1,122	177	576	1,234	-	12,006
GLOUCESTER	1,416	874	126	96	172	438	-	3,122
HUDSON	638	64	255	-	-	-	9	966
MERCER	3,712	2,113	666	104	212	1,211	-	8,018
MIDDLESEX	4,577	2,308	535	1,253	379	1,465	-	10,517
MORRIS	3,665	1,740	616	807	470	1,083	-	8,381
OCEAN	2,431	1,151	360	57	210	701	-	4,910
PASSAIC	806	613	135	59	113	228	13	1,967
SALEM	547	243	49	166	37	127	12	1,181
SOMERSET	1,331	839	286	332	228	563	-	3,579
UNION	2,941	1,117	507	180	246	739	-	5,730
U.C.T.I	1,515	438	122	199	65	334	-	2,673
TOTAL	$47,807	$24,339	$7,463	$4,178	$5,263	$14,008	$123	$103,181

*Unaudited

Table XXII

SUMMARY OF DISTRIBUTION OF EDUCATIONAL & GENERAL EXPENDITURES
BY PERCENTAGES
FY 1975-76

	Instruction	General Expenses & Administration	Student Services	Extension & Public Service	Library	Plant Operation & Maintenance	Other
ATLANTIC	54%	21%	9%	3%	4%	9%	-%
BERGEN	48	19	7	2	8	16	-
BROOKDALE	39	27	7	2	9	16	-
BURLINGTON	40	31	7	2	9	11	-
CAMDEN	52	20	4	-	4	19	1
CUMBERLAND	50	21	5	4	6	14	..
ESSEX	46	28	9	2	5	10	-
GLOUCESTER	45	28	4	3	6	14	-
HUDSON	66	7	26	-	-	-	1
MERCER	46	27	8	1	3	15	-
MIDDLESEX	43	22	5	12	4	14	-
MORRIS	44	21	7	10	5	13	-
OCEAN	50	24	7	1	4	14	-
PASSAIC	41	31	7	3	6	11	-
SALEM	46	21	4	14	3	11	1
SOMERSET	37	24	8	9	6	16	-
UNION	51	20	9	3	4	13	-
U.C.T.I.	57	16	5	7	2	13	-
WEIGHTED AVERAGE	46%	23%	7%	4%	6%	14%	-%

SUMMARY OF INSTRUCTION EXPENDITURES
(FY 1974-75, FY 1975-76)

	FY 1974-75		FY 1975-76		
	Instruction Expenditures	Cost/FTE	Instruction Expenditures	Cost/FTE	Percent Change Cost/FTE
ATLANTIC	$ 2,266,169	$786.59	$ 2,483,600	$780.03	(.1)
BERGEN	4,787,335	799.35	5,440,561	827.71	4
BROOKDALE	3,308,231	597.69	3,947,613	625.51	5
BURLINGTON	2,701,445	710.35	2,868,007	691.09	(19)
CAMDEN	2,769,131	660.58	2,941,259	572.01	(13)
CUMBERLAND	1,009,905	743.12	1,046,226	693.32	(7)
ESSEX	5,563,729	831.28	5,500,844	830.57	(.1)
GLOUCESTER	1,334,204	671.13	1,416,151	687.79	2
HUDSON	55,915	363.08	638,004*	1,011.10	179
MERCER	3,461,451	730.73	3,711,935	724.56	(.8)
MIDDLESEX	3,952,453	621.94	4,577,462	626.36	(.7)
MORRIS	3,394,942	657.42	3,665,260	626.97	(5)
OCEAN	2,101,550	735.84	2,430,931	686.32	(7)
PASSAIC	835,592	860.55	805,983*	628.69	(27)
SALEM	530,988	715.62	546,732	800.49	12
SOMERSET	934,913	605.12	1,331,241	668.29	10
UNION	2,697,260	756.38	2,941,391	717.76	(5)
U.C.T.I.	1,136,740	744.91	1,514,754	824.13	11
AVERAGE		$713.36		$704.15	(1)%
TOTAL	$42,841,953		$47,807,954		

() Indicates negative number
* Unaudited
** Less than 1%

SUMMARY OF GENERAL EXPENSES AND GENERAL ADMINISTRATION**
(FY 1975, FY 1976)

	FY 1974-75		FY 1975-76		
	General Expenses & Administration	Cost/FTE	General Expenses & Administration	Cost/FTE	Percent Change Cost/FTE
ATLANTIC	$ 909,796	$315.79	$ 961,644	$302.02	(4)%
BERGEN	1,857,413	310.14	2,194,404	333.85	8
BROOKDALE	2,107,821	380.82	2,779,061	440.35	16
BURLINGTON	1,931,781	507.96	1,940,823	467.67	(8)
CAMDEN	892,240	212.84	1,135,039	220.74	4
CUMBERLAND	350,384	257.82	431,989	286.28	11
ESSEX	2,830,880	422.96	3,396,098	512.77	21
GLOUCESTER	714,816	359.57	874,220	424.58	18
HUDSON	31,176	202.44	63,796*	101.10	(50)
MERCER	1,879,293	396.73	2,112,813	412.42	4
MIDDLESEX	2,065,711	325.05	2,308,223	315.85	(3)
MORRIS	1,582,134	306.37	1,740,312	297.69	(3)
OCEAN	952,057	333.35	1,150,395	324.84	(3)
PASSAIC	520,386	535.93	613,565*	478.60	(11)
SALEM	230,276	310.35	242,657	355.28	14
SOMERSET	635,625	411.41	838,873	421.12	2
UNION	889,004	249.30	1,117,034	272.58	9
U.C.T.I.	445,639	292.03	437,542	238.05	(23)
TOTAL	$20,826,432		$24,338,688		
WEIGHTED AVERAGE		$346.78		$358.48	3%

*Unaudited
**Excludes Student Services

SUMMARY OF STUDENT SERVICES
(FY 1974-75, FY 1975-76)

	Student Services	Cost/FTE	Student Services	Cost/FTE
ATLANTIC	$ 356,540	$123.76	$ 396,132	$124.41
BERGEN	707,792	118.18	786,702	119.69
BROOKDALE	603,493	109.03	744,334	117.94
BURLINGTON	427,432	112.39	408,972	98.55
CAMDEN	170,470	40.67	251,414	48.89
CUMBERLAND	93,338	68.68	96,164	63.73
ESSEX	1,041,516	155.61	1,122,171	169.44
GLOUCESTER	159,875	80.42	125,697	61.05
HUDSON	124,704	809.77	255,183*	404.41
MERCER	508,972	124.33	665,771	129.96
MIDDLESEX	456,746	71.87	534,788	73.18
MORRIS	609,594	118.05	615,360	105.26
OCEAN	311,226	108.97	360,201	101.69
PASSAIC	172,568	177.72	135,042*	105.34
SALEM	35,978	48.49	49,213	72.05
SOMERSET	188,586	122.06	285,748	143.45
UNION	495,957	139.08	507,406	123.82
U.C.T.I.	122,991	80.60	121,643	66.18
TOTAL	$6,667,778		$7,461,943	
WEIGHTED AVERAGE		$111.02		109.90

*Unaudited

SUMMARY OF STUDENT SERVICES
(FY 1974-75, FY 1975-76)

Student Services	Cost/FTE	Student Services	Cost/FTE	Percent Change Cost/FTE
$ 356,540	$123.76	$ 396,132	$124.41	1 %
707,792	118.18	786,702	119.69	1
603,493	109.03	744,334	117.94	8
427,432	112.39	408,972	98.55	(12)
170,470	40.67	251,414	48.89	20
93,338	68.68	96,164	63.73	(7)
1,041,516	155.61	1,122,171	169.44	9
159,875	80.42	125,697	61.05	(24)
124,704	809.77	255,183*	404.41	(50)
583,972	124.33	665,771	129.96	5
456,746	71.87	534,788	73.18	2
609,594	118.05	615,360	105.26	(11)
311,226	108.97	360,201	101.69	(7)
172,568	177.72	135,042*	105.34	41
35,978	48.49	49,213	72.05	49
188,586	122.06	285,748	143.45	18
495,957	139.08	507,408	123.82	(11)
122,991	80.60	121,643	66.18	(18)
$6,667,778		$7,461,943		
	$111.02		109.90	(1)%

Table XXVI

SUMMARY OF LIBRARY EXPENDITURES
(FY 1974-75, FY 1975-76)

	FY 1974-75		FY 1975-76		
	Library Expenditures	Cost/FTE	Library Expenditures	Cost/FTE	Percent Change Cost/FTE
ATLANTIC	$ 194,861	$ 67.64	$ 196,022	$ 61.56	(9)%
BERGEN	875,065	146.11	857,111	130.40	(11)
BROOKDALE	864,168	156.13	951,406	150.75	(4)
BURLINGTON	189,387	49.80	215,977	52.04	4
CAMDEN	246,824	58.88	209,598	40.76	(31)
CUMBERLAND	120,360	88.57	124,735	82.66	(7)
ESSEX	562,086	83.98	575,620	86.91	(4)
GLOUCESTER	209,483	105.37	171,883	83.48	(21)
HUDSON	-	-	-	-	-
MERCER	172,296	36.37	212,016	41.39	14
MIDDLESEX	336,409	52.94	379,178	51.89	(10)
MORRIS	445,364	86.24	469,475	80.31	(6)
OCEAN	212,593	74.44	209,665	59.19	(21)
PASSAIC	142,552	146.81	112,612*	87.84	(40)
SALEM	43,177	58.19	36,734	53.78	(8)
SOMERSET	225,369	145.87	228,121	114.52	(22)
UNION	244,252	68.49	246,209	60.08	(12)
U.C.T.I.	53,329	34.95	65,256	35.50	2
TOTAL	$5,137,575		$5,261,618		
WEIGHTED AVERAGE		$ 85.83		$ 77.50	(10)%

*Unaudited
( ) Indicates Negative Number

Table XXVII

SOURCE OF CAPITAL AND MINOR CAPITAL AUTHORIZATIONS TO DATE

	Minor Capital FY 73,74,75	State Aid*	Bond Issue 1968	Bond Issue 1971	Chapter 12 PL	Total State Share
ATLANTIC	$ 97,411	$ 1,722,086	$ 305,388	$	$	$ 2,124,885
BERGEN	254,506	3,649,214	10,176,339		886,000	14,966,059
BROOKDALE	628,950	1,101,232	7,624,120	1,498,119	5,911,500	16,763,921
BURLINGTON	279,935	1,014,146	3,803,480	900,000		5,997,561
CAMDEN	87,216	1,604,435	4,123,318	1,394,874		7,209,843
CUMBERLAND	27,393	1,155,809	239,253			1,422,455
ESSEX	595,715	1,949,336	1,219,414	10,100,000	3,287,500	17,151,965
GLOUCESTER	105,480	1,019,178	1,766,979	229,036		3,120,673
HUDSON						---
MERCER	313,146	1,556,016	8,540,637	900,000		11,309,799
MIDDLESEX	411,379	2,932,069	3,326,950	1,300,000	1,603,826	9,574,224
MORRIS	203,927	5,327,824	2,425,550	3,300,000		11,257,301
OCEAN	182,088	1,856,567	1,525,407	1,800,000		5,364,062
PASSAIC	414,300	204,200	200,000	3,325,000		4,143,500
SALEM	143,382			100,000		243,382
SOMERSET	74,449	657,499	1,717,501	3,716,350	3,975,500	10,141,299
UNION	134,504					134,504
U.C.T.I	34,050				1,851,250	1,885,300
TOTAL	$3,987,831	$25,749,611	$46,994,336	$28,563,379	$17,515,576	$122,810,733

* Prior years State Aid Capital and 1968 Bond funds were combined to cover prior years authorizations.

Table XXVIII

COUNTY COLLEGE CAPITAL AUTHORIZATIONS*

	Capital Costs Authorized	Total State Share
ATLANTIC	$ 4,249,770	$ 2,124,885
BERGEN	30,132,118	14,966,059
BROOKDALE	33,545,892	16,763,921
BURLINGTON	11,995,122	5,997,561
CAMDEN	14,419,686	7,209,843
CUMBERLAND	2,901,976	1,422,455
ESSEX	34,303,930	17,151,965
GLOUCESTER	6,241,346	3,120,673
HUDSON	---	---
MERCER	22,685,598	11,309,799
MIDDLESEX	25,522,551	9,574,224
MORRIS	22,514,602	11,257,301
OCEAN	10,728,124	5,364,062
PASSAIC	8,287,000	4,143,500
SALEM	386,764	243,382
SOMERSET	20,282,598	10,141,299
UNION	269,008	134,504
U.C.T.I	3,770,600	1,885,300
TOTAL	$252,286,685	$122,810,733

* This report summarizes the capital authorizations in which the State has participated.

Table XXIX

FIXED ASSETS AT COST AS OF JUNE 1975
($000)

	Land/Site Improvements	Buildings and Improvements	Equipment and Furnishings	Library Books	Total Fixed Assets
ATLANTIC	$ 168	$ 3,806	$ 1,158	$ 371	$ 5,503
BERGEN	4,161	25,263	2,998	186	32,608
BROOKDALE	491	27,878	4,421	563	33,353
BURLINGTON	358	7,749	3,792	*	11,899
CAMDEN	960	11,295	2,415	563	15,233
CUMBERLAND	22	3,100	577	276	3,975
ESSEX	992	30,016	1,732	681	33,421
GLOUCESTER	306	4,990	731	199	6,226
HUDSON	N/A	N/A	N/A	N/A	N/A
MERCER	939	22,810	4,460	349	28,558
MIDDLESEX	2,327	17,158	3,100	250	22,835
MORRIS	1,071	18,453	3,090	403	23,017
OCEAN	267	11,465	874	231	12,837
PASSAIC	253	840	543	183	1,819
SALEM	122	668	159	81	1,030
SOMERSET	557	16,115	1,307	445	18,424
UNION	2,068	8,049	1,546	*	11,663
U.C.T.I.	-	3,702	-	-	3,702
TOTAL	$15,062	$213,357	$32,903	$4,781	$266,103

*Initial purchase of Library Books not capitalized
N/A - Not Applicable

Table XXX

FIXED ASSETS AT COST AS OF JUNE 1976
($000)

	Land/Site Improvements	Buildings & Improvements	Equipment & Furnishings	Library Books	Total Fixed Assets
ATLANTIC	$ 168	$ 3,950	$ 1,196	$ 371	$ 5,685
BERGEN	4,172	25,593	3,225	186	33,176
BROOKDALE	491	28,113	4,497	563	33,664
BURLINGTON	358	7,750	3,990	*	12,098
CAMDEN	960	11,302	2,489	627	15,378
CUMBERLAND	23	3,105	596	276	4,000
ESSEX	1,032	32,052	3,984	667	37,735
GLOUCESTER	306	5,055	814	199	6,374
HUDSON**	N/A	N/A	N/A	N/A	N/A
MERCER	970	23,691	4,841	384	29,886
MIDDLESEX	2,327	17,522	3,214	250	23,313
MORRIS	1,071	18,455	3,199	403	23,128
OCEAN	267	11,679	925	250	13,121
PASSAIC	737	890	466	169	2,262
SALEM***	156	800	160	81	1,197
SOMERSET	557	16,128	1,676	445	18,806
UNION	2,068	8,064	1,649	*	11,781
U.C.T.I.	-	3,702	-	-	3,702
TOTAL	$15,663	$217,851	$36,921	$4,871****	$275,306

* Initial purchase of library books not capitalized
** Unaudited
*** Equipment carried at estimated value of June 30, 1973 with minor additions since that date recorded at cost.
N/A - Not Applicable
****These figures do not reflect total library holdings. Purchases acquired through current operating expenses are not capitalized by all institutions.

ATLANTIC COMMUNITY COLLEGE

Atlantic Community College is located in Mays Landing, Atlantic County, on the eastern edge of the State. The College formally opened its doors to students in September, 1966, in rented facilities and moved to its permanent 546 acre campus in February, 1968. According to the 1970 census, the College serves a county population of 175,043. In 1975-76, it enrolled 3,184 FTE students in a full range of transfer, occupational, and community service programs.

	FY 1974-75	FY 1975-76
State Aid	$1,500,000	$1,506,600
County Aid	1,391,907	1,674,993
Tuition Revenue	1,404,246	1,814,565
Other	53,428	108,312
TOTAL REVENUE	$4,349,581	$5,104,469
Instruction	$2,266,169	$2,483,600
Student Services	356,540	396,132
General Expenses and General Administration	909,796	961,644
Extension and Public Services	220,743	172,287
Library	194,861	196,022
Plant Operation and Maintenance	417,423	422,510
Other	-	-
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	$4,365,532	$4,632,195
TOTAL FULL-TIME-EQUIVALENT STUDENTS	2,881	3,184
EDUCATIONAL AND GENERAL COST PER FTE	$1,515	$1,455

BERGEN COMMUNITY COLLEGE

Bergen Community College is located in Paramus in Bergen County in the northeast corner of the State. The College opened its doors to students in Fall, 1968, in an Interim I building on a permanent site and occupied permanent Phase I facilities by December, 1972. In 1970, the College served a County population of 911,500. In 1975-76, it enrolled 6,573 FTEs in a variety of comprehensive community college degree and non-degree programs.

	FY 1974-75	FY 1975-76
State Aid	$3,330,000	$3,345,000
County Aid	3,293,220	4,062,516
Tuition Revenue	2,982,672	3,346,513
Other	1,272,912	1,083,606
TOTAL REVENUE	$10,878,804	$11,837,635
Instruction	$4,787,335	$5,440,561
Student Services	707,792	786,702
General Expenses and General Administration	1,857,413	2,194,404
Extension and Public Services	191,808	201,546
Library	875,065	857,111
Plant Operation and Maintenance	1,661,265	1,791,124
Other	-	-
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	$10,080,678	$11,271,448
TOTAL FULL-TIME-EQUIVALENT STUDENTS	5,989	6,573
EDUCATIONAL AND GENERAL COST PER FTE	$1,683	$1,715

BROOKDALE COMMUNITY COLLEGE

Brookdale Community College, the county college of Monmouth, located in Lincroft in central New Jersey near the Atlantic seacoast, was founded in 1967. In 1970, Monmouth County's population stood at 461,849. In 1975-76, the College enrolled 6,311 FTEs in a full range of comprehensive community college programs.

	FY 1974-75	FY 1975-76
State Aid	$3,060,000	$3,060,000
County Aid	2,865,000	4,178,179
Tuition Revenue	2,176,210	2,494,662
Other	336,937	693,438
TOTAL REVENUE	$8,438,147	$10,426,279
Instruction	$3,308,231	$3,947,613
Student Services	603,493	744,334
General Expenses and General Administration	2,107,821	2,779,061
Extension and Public Services	147,938	164,279
Library	864,168	951,406
Plant Operation and Maintenance	1,233,577	1,572,812
Other	-	-
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	$8,265,228	$10,159,505
TOTAL FULL-TIME-EQUIVALENT STUDENTS	5,535	6,311
EDUCATIONAL AND GENERAL COST PER FTE	$1,493	$1,610

BURLINGTON COUNTY COLLEGE

Burlington County College is in Pemberton in Burlington County which stretches from the Delaware River to the Atlantic. The College opened in September, 1969, in temporary facilities, and today is housed on a 225 acre campus. In 1970, the population of the County was 323,132. In 1975-76, the College enrolled 4,150 FTEs in a full range of comprehensive community college offerings.

	FY 1974-75	FY 1975-76
State Aid	$1,800,000	$1,821,000
County Aid	2,052,828	2,581,273
Tuition Revenue	1,629,836	2,125,075
Other	524,850	657,634
TOTAL REVENUE	6,007,514	7,184,982
Instruction	$2,701,445	$2,868,007
Student Services	427,432	408,974
General Expenses and General Administration	1,931,781	1,940,823
Extension and Public Services	100,881	137,239
Library	189,387	215,977
Plant Operation and Maintenance	619,845	705,817
Other	-	-
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	$5,970,771	$6,276,837
TOTAL FULL-TIME-EQUIVALENT STUDENTS	3,803	4,150
EDUCATIONAL AND GENERAL COST PER FTE	$1,570	$1,512

CAMDEN COUNTY COLLEGE

Camden County College, located in a county directly across the Delaware River from Philadelphia, operates from a 320 acre tract that formerly housed a seminary in Blackwood, New Jersey. The College opened in 1967 and served a County population of 456,291 in 1970. In 1975-76, Camden County College enrolled 5,142 FTEs in a variety of comprehensive community college programs.

	FY 1974-75	FY 1975-76
State Aid	$1,912,200	$1,942,800
County Aid	1,906,725	3,145,623
Tuition Revenue	1,565,901	1,987,234
Other	1,420,181	1,310,623
TOTAL REVENUE	$6,805,007	$8,386,280
Instruction	$2,769,131	$2,941,259
Student Services	170,470	251,414
General Expenses and General Administration	892,240	1,135,039
Extension and Public Services		
Library	246,824	209,598
Plant Operation and Maintenance	935,709	1,075,738
Other	-	88,472
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	$5,014,374	$5,701,520
TOTAL FULL-TIME-EQUIVALENT STUDENTS	4,192	5,142
EDUCATIONAL AND GENERAL COST PER FTE	$1,196	$1,109

CUMBERLAND COUNTY COLLEGE

Cumberland County College is located on a 100 acre campus in Millville and Vineland in the southern tip of the State. Classes were held for the first time in the Fall of 1966. Cumberland County's population in 1970 was 121,374. In 1975-76, the College served 1,509 FTEs in a range of comprehensive community college programs.

	FY 1974-75	FY 1975-76
State Aid	$675,000	$681,000
County Aid	566,137	675,581
Tuition Revenue	636,441	752,833
Other	66,838	61,369
TOTAL REVENUE	$1,944,416	$2,170,783
Instruction	$1,009,905	$1,046,226
Student Services	93,338	96,164
General Expenses and General Administration	350,384	431,989
Extension and Public Services	74,326	94,128
Library	120,360	124,735
Plant Operation and Maintenance	267,426	295,480
Other	-	-
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	$1,915,739	$2,088,722
TOTAL FULL-TIME-EQUIVALENT STUDENTS	1,359	1,509
EDUCATIONAL AND GENERAL COST PER FTE	$1,410	$1,384

ESSEX COUNTY COLLEGE

Essex County College, located in Newark in the northeast of the State, opened its doors in September, 1968, in rented space. In April, 1976, the College dedicated a "Megastructure" on its permanent 22 acre urban campus. The College served an estimated County population of 937,025 in 1971. In 1975-76, it enrolled 6,623 FTEs, in a full series of comprehensive community college programs.

	FY 1974-75	FY 1975-76
State Aid	$3,420,000	$3,450,000
County Aid	4,802,651	5,059,311
Tuition Revenue	2,807,372	3,111,762
Other	1,069,163	434,720
TOTAL REVENUE	$12,099,186	$12,055,793
Instruction	5,563,729	5,500,844
Student Services	1,041,516	1,122,171
General Expenses and General Administration	2,830,880	3,396,098
Extension and Public Services	367,377	177,505
Library	562,086	575,620
Plant Operation and Maintenance	846,096	1,233,927
Other	-	-
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	$11,211,684	$12,006,165
TOTAL FULL-TIME-EQUIVALENT STUDENTS	6,693	6,623
EDUCATIONAL AND GENERAL COST PER FTE	$1,675	$1,813

GLOUCESTER COUNTY COLLEGE

Gloucester County College in the south of New Jersey is located on a 270 acre campus in Deptford Township. It admitted its charter class in September, 1968. The 1970 census shows a population of 172,681. In 1975-76, the College enrolled 2,059 FTEs in a full range of comprehensive community college programs.

	FY 1974-75	FY 1975-76
State Aid	$1,005,000	$1,009,800
County Aid	1,397,532	1,439,750
Tuition Revenue	819,647	916,506
Other	70,909	80,896
TOTAL REVENUE	$3,293,088	$3,446,952
Instruction	$1,334,204	$1,416,151
Student Services	159,875	125,697
General Expenses and General Administration	714,816	874,220
Extension and Public Services	134,415	95,785
Library	209,483	171,883
Plant Operation and Maintenance	411,116	438,312
Other	-	-
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	$2,963,909	$3,122,048
TOTAL FULL-TIME-EQUIVALENT STUDENTS	1,988	2,059
EDUCATIONAL AND GENERAL COST PER FTE	$1,491	$1,516

HUDSON COUNTY COMMUNITY COLLEGE COMMISSION

Hudson County Community College Commission in Jersey City serves a county located directly across from New York City. The College is the newest in the New Jersey county college system. In 1970, Hudson County had a population of approximately 610,000 residents. In 1975-76, the College, still in its beginning stages, enrolled 631 FTEs. Because Hudson County Community College Commission is a "brokerage" institution, it contracts directly with neighboring institutions such as St. Peter's College, Jersey City State College, and Stevens Institute of Technology for most of its institutional services.

	FY 1974-75	FY 1975-76*
State Aid	-	$333,000
County Aid	66,000	95,900
Tuition Revenue	70,352	283,326
Other	99,076	20,862
TOTAL REVENUE	$235,428	$733,088
Instruction	$ 55,915	$638,004
Student Services	124,704	255,183
General Expenses and General Administration	31,176	63,796
Library	-	-
Plant Operation and Maintenance	-	-
Other	-	-
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	$230,697	$966,285
TOTAL FULL-TIME-EQUIVALENT STUDENTS	154	631
EDUCATIONAL AND GENERAL COST PER FTE	$1,498	$1,531

*. Unaudited

MERCER COUNTY COMMUNITY COLLEGE

Mercer County Community College in the central sector of New Jersey is located on a campus near Trenton. The College started its academic program in the summer of 1967. In 1970, it served a County population of 303,968. In 1975-76, it enrolled 5,123 FTEs in a full program of comprehensive community college programs.

	FY 1974-75	FY 1975-76
State Aid	$2,752,800	$2,757,000
County Aid	2,312,559	3,101,877
Tuition Revenue	2,216,965	2,606,501
Other	409,870	358,224
TOTAL REVENUE	$7,692,194	$8,823,602
Instruction	$3,461,451	$3,711,935
Student Services	588,972	665,771
General Expenses and General Administration	1,879,293	2,112,813
Extension and Public Services	94,453	104,522
Library	172,296	212,016
Plant Operation and Maintenance	1,220,035	1,210,994
Other	9,029	-
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	$7,425,529	$8,018,051
TOTAL FULL-TIME-EQUIVALENT STUDENTS	4,737	5,123
EDUCATIONAL AND GENERAL COST PER FTE	$1,568	$1,565

MIDDLESEX COUNTY COLLEGE

Middlesex County College is located on a 200 acre campus in Edison on the former site of the Federal Government's Raritan Arsenal. It began classes in 1967 in renovated quarters and today is served by a number of new structures. In 1970, the population of the County was 583,813. In 1975-76, the College enrolled 7,308 FTEs in the diverse programs of a comprehensive community college.

	FY 1974-75	FY 1974-75
State Aid	$3,244,800	$3,262,800
County Aid	3,666,505	3,813,114
Tuition Revenue	2,804,915	3,323,803
Other	1,068,426	967,941
TOTAL REVENUE	$10,784,646	$11,367,658
Instruction	$3,952,453	$4,577,462
Student Services	456,746	534,788
General Expenses and General Administration	2,065,711	2,308,223
Extension and Public Services	1,197,253	1,252,471
Library	336,409	379,178
Plant Operation and Maintenance	1,245,695	1,464,992
Other	-	-
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	$9,254,267	$10,517,114
TOTAL FULL-TIME-EQUIVALENT STUDENTS	6,355	7,308
EDUCATIONAL AND GENERAL COST PER FTE	$1,456	$1,439

COUNTY COLLEGE OF MORRIS

The County College of Morris, in Randolph Township in the northern area of the State, is on a 218 acre campus. It opened its doors to students in September, 1968. In 1970, Morris County had a population of 383,000. In 1975-76, the College enrolled 5,846 FTEs in a full range of comprehensive community college programs.

	FY 1974-75	FY 1975-76
State Aid	$2,907,000	$2,916,600
County Aid	1,676,465	1,641,668
Tuition Revenue	3,025,128	3,460,111
Other	1,006,610	1,169,682
TOTAL REVENUE	$8,615,203	$9,188,061
Instruction	$3,394,942	$3,665,260
Student Services	609,594	615,360
General Expenses and General Administration	1,582,134	1,740,312
Extension and Public Services	609,692	806,954
Library	445,364	469,475
Plant Operation and Maintenance	1,040,487	1,083,197
Other	-	-
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	$7,682,213	$8,380,558
TOTAL FULL-TIME-EQUIVALENT STUDENTS	5,164	5,846
EDUCATIONAL AND GENERAL COST PER FTE	$1,488	$1,434

OCEAN COUNTY COLLEGE

Ocean County College is four miles northeast of Toms River, the County Seat, midway between Philadelphia and New York on the Atlantic. The College opened in the Fall of 1966 and today is located in modern facilities on a 275 acre campus. In 1970, Ocean County had 208,470 residents. In 1975-76, it enrolled 3,542 FTEs in diverse comprehensive community college programs.

	FY 1974-75	FY 1975-76
State Aid	$1,443,600	$1,457,400
County Aid	1,595,395	1,941,203
Tuition Revenue	1,306,162	1,574,198
Other	135,760	154,748
TOTAL REVENUE	$4,480,917	$5,127,549
Instruction	$2,101,550	$2,430,931
Student Services	311,226	360,201
General Expenses and General Administration	952,057	1,150,595
Extension and Public Services	49,141	57,318
Library	212,593	209,665
Plant Operation and Maintenance	616,686	700,906
Other	-	-
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	$4,243,253	$4,909,616
TOTAL FULL-TIME-EQUIVALENT STUDENTS	2,856	3,542
EDUCATIONAL AND GENERAL COST PER FTE	$1,486	$1,386

PASSAIC COUNTY COMMUNITY COLLEGE

Passaic County Community College within the City of Paterson is a young comprehensive community college in the northeast of the State. The College accepted its first class in the Fall of 1971. The County population reached 460,782 in 1970. In 1975-76, the College enrolled 1,282 FTEs.

	FY 1974-75	FY 1975-76*
State Aid	$443,400	$ 508,800
County Aid	977,830	1,092,347
Tuition Revenue	461,563	720,262
Other	363,531	78,505
TOTAL REVENUE	$2,246,324	$2,399,914
Instruction	$835,592	$805,983
Student Services	172,568	135,042
General Expenses and General Administration	520,386	613,565
Extension and Public Services	13,455	59,313
Library	142,552	112,612
Plant Operation and Maintenance	195,979	228,077
Other	41,928	12,871
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	$1,922,660	$1,967,463
TOTAL FULL-TIME-EQUIVALENT STUDENTS	971	1,282
EDUCATIONAL AND GENERAL COST PER FTE*	$1,980	$1,535

* Unaudited

SALEM COMMUNITY COLLEGE

Salem Community College is located on a campus in Penns Grove in the southwestern portion of the State directly across from Wilmington, Delaware. In 1970, the County had a population of 60,346 people. In 1975-76, the College enrolled 683 FTEs. Salem Community College is a comprehensive community college concentrating in occupational programs.

	FY 1974-75	FY 1975-76
State Aid	$360,000	$ 408,000
County Aid	260,000	414,608
Tuition Revenue	215,814	320,834
Other	319,631	394,018
TOTAL REVENUE	$1,155,445	$1,537,460
Instruction	$530,988	$546,732
Student Services	35,978	49,213
General Expenses and General Administration	230,276	242,657
Extension and Public Services	123,720	166,046
Library	43,177	36,734
Plant Operation and Maintenance	120,895	127,609
Other	-	12,109
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	$1,085,034	$1,181,100
TOTAL FULL-TIME-EQUIVALENT STUDENTS	742	683
EDUCATIONAL AND GENERAL COST PER FTE	$1,462	$1,729

SOMERSET COUNTY COLLEGE

Somerset County College is in the heart of New Jersey on a 225 acre campus in Branchburg Township. The first class entered in the College's temporary quarters in a local high school in September, 1968, and moved to its permanent facilities in Fall, 1973. The County population in 1970 was 198,372. In 1975-76, the College enrolled 1,992 FTEs in comprehensive community college programs.

	FY 1974-75	FY 1975-76
State Aid	$ 900,000	$ 901,200
County Aid	1,235,218	1,742,071
Tuition Revenue	925,581	1,297,499
Other	124,516	106,717
TOTAL REVENUE	$3,185,315	$4,047,487
Instruction	$934,913	$1,331,241
Student Services	188,586	285,748
General Expenses and General Administration	635,625	838,873
Extension and Public Services	276,407	332,227
Library	225,369	228,121
Plant Operation and Maintenance	388,415	562,367
Other	-	-
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	$2,649,315	$3,578,577
TOTAL FULL-TIME-EQUIVALENT STUDENTS	1,545	1,992
EDUCATIONAL AND GENERAL COST PER FTE	$1,715	$1,796

UNION COLLEGE

Union College serves as the community college of Union County in conjunction with Union County Technical Institute, under contract with the Union County Coordinating Agency for Higher Education. It is located in Cranford in the northeastern section of the State. The College, formerly known as Union Junior College, was founded in 1933 and entered into an agreement with the Union County Coordinating Agency in 1969 to provide college-level programs for the County in lieu of a County College. The County population in 1970 was 504,255. The College's FTE enrollment in 1975-76 was 4,098.

	FY 1974-75	FY 1975-76
State Aid	$1,800,000	$1,816,800
County Aid	1,723,500	1,573,286
Tuition Revenue	1,762,506	1,997,369
Other	536,193	245,788
TOTAL REVENUE	$5,822,199	$5,633,243
Instruction	$2,697,260	$2,941,391
Student Services	495,957	507,408
General Expenses and General Administration	889,004	1,117,034
Extension and Public Services	256,735	179,497
Library	244,252	246,209
Plant Operation and Maintenance	725,616	738,796
Other	-	-
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	$5,308,824	$5,730,335
TOTAL FULL-TIME-EQUIVALENT STUDENTS	3,566	4,098
EDUCATIONAL AND GENERAL COST PER FTE	$1,489	$1,398

UNION COUNTY TECHNICAL INSTITUTE

Union County Technical Institute in Scotch Plains in the northeastern part of the State serves as the community college of Union County in conjunction with Union College, under contract with the Union County Coordinating Agency for Higher Education. The Union County Technical Institute opened in1960. In 1969, U.C.T.I.'s Technical Institute became the Technical Branch of the Comprehensive Community College of Union County. Where Union College provides community college-level instruction mainly in the arts and sciences, U.C.T.I. provides technical and occupational programs. In 1975-76, U.C.T.I. enrolled 1,838 FTEs.

	FY 1974-75	FY 1975-76
State Aid	$687,600	$699,600
County Aid	472,520	631,420
Tuition Revenue	529,060	623,120
Other	469,977	584,470
TOTAL REVENUE	$2,159,157	$2,538,610
Instruction	$1,136,740	$1,514,754
Student Services	122,991	121,643
General Expenses and General Administration	445,639	437,542
Extension and Public Services	112,977	199,242
Library	53,329	65,256
Plant Operation and Maintenance	311,334	334,302
Other	-	-
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES	$2,183,010	$2,672,739
TOTAL FULL-TIME-EQUIVALENT STUDENTS	1,526	1,838
EDUCATIONAL AND GENERAL COST PER FTE	$1,431	$1,454

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